

THE COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF CAMPAIGN & POLITICAL FINANCE

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DIRECTOR

February 8, 1995  
AO-95-05

Robert Ruddock, Esq.  
Associated Industries of Massachusetts  
222 Berkeley Street - Box 763  
Boston, MA 02117-0763

Re: Contributions to Ballot Question Committees from  
Partnerships and Professional Corporations

Dear Mr. Ruddock:

This letter is in response to your December 13, 1994 request for an advisory opinion regarding contributions to ballot question committees from partnerships and professional corporations.

You have asked me to describe the reporting obligations of ballot question committees and partnerships in the following six factual situations.

1. A partnership (not a professional corporation) for the practice of law, which is made up of individuals only, makes a contribution by check signed by a partner on the partnership's checking account to a statewide ballot question committee.
2. A partnership (not a professional corporation) for the practice of law, which is made up of individual-professional corporations (for the practice of law) only, makes a contribution by check signed by one of the partners and drawn on the partnership's checking account to a statewide ballot question committee.
3. A partnership (not a professional corporation) for the practice of law, which is made up of both individuals and professional corporations (for the practice of law), makes a contribution by check signed by one of the partners and drawn on the partnership's checking account to a statewide ballot question committee.
4. A professional corporation<sup>1</sup> for the practice of law, which is made up of individuals only (who are not professional corporations), makes a contribution by check signed by the officer responsible for signing checks and drawn on the partnership's checking account to a statewide ballot question committee.

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<sup>1</sup> In your questions 4, 5 and 6 you refer to "a partnership which is also a professional corporation." I assume that you are actually referring to a professional corporation, a "P.C.," organized pursuant to M.G.L. c. 156A, which may be composed of shareholders, officers and directors, rather than a partnership formed under the provisions of M.G.L. c. 108A.

5. A professional corporation for the practice of law which is made up of individual-professional corporations (for the practice of law) only, makes a contribution by check signed by the officer responsible for signing checks and drawn on the partnership's checking account to a statewide ballot question committee.
6. A professional corporation for the practice of law, which is made up of both individuals and individual-professional corporations (for the practice of law), makes a contribution by check signed by the officer responsible for signing checks and drawn on the partnership's checking account to a statewide ballot question committee.

For each fact situation, you have posed five questions. Your questions are similar for each fact situation, and can be summarized and answered as follows:

(a) Does the ballot question committee have to report the contribution?

Yes. Under each fact situation, the committee which receives a contribution must report the contribution to OCPF.

(b) If so, is the contribution to the committee listed as coming from the partnership, each partner, the specific partner who signed the check, (or, if applicable, the professional corporations, or the individuals who make up the professional corporations) or a combination of these?

If the contribution is from a partnership, the contribution must be attributed to the individual partners. Attribution is determined by reference to the partnership agreement. "A contribution check drawn on a partnership account may only be accepted if attributable to individual partners." See 970 CMR 1.04(3).

The ballot question committee which receives the contribution is responsible for obtaining information from the partnership which reflects the name and address of each partner and the amount of the contribution which is attributable to each partner.<sup>2</sup> For example, where a partnership makes a contribution of \$5,000 and there are 100 partners in the firm, the firm should be asked to provide a list of all partners together with a description of the share of the contribution (which in this case might be \$50) which can be attributed to each partner. Where the contribution is from a partnership which has as some of its individual members professional corporations, the contribution must be attributable to each member, including individual P.C.s.

Where the contribution is from a professional corporation (i.e., fact situations 4, 5 and 6), the contribution is listed as having come from the corporation, not from the individual shareholders, officers, directors or employees of the corporation.

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<sup>2</sup> Although the committee is primarily responsible for obtaining the information from the partnership, the partnership shares in the responsibility. See M.G.L. c. 55, s. 10, which states that contributors must make their name and address known to a person receiving a contribution at the time a contribution is made.

(c) Does the partnership or professional corporation itself have to report the contribution to OCPF?

If the contribution is from a partnership, the partnership does not have to report the contribution to OCPF. In addition, partners do not need to report the contribution to this office; however, individual P.C.s who are members of a partnership must report their attributable share of a partnership contribution to this office on Form CPF 22 ("Report of Corporate Treasurer"). See M.G.L. c. 55, s. 22.

However, if the contribution is from a professional corporation (i.e., fact situations 4, 5 and 6), the corporation must report the contribution to OCPF. See M.G.L. c. 55, s. 22. Individual shareholders, officers, directors or employees of the corporation do not, however, file individual reports with OCPF.

(d) If so, what OCPF form should be used to file the report and who should sign it?

As noted above, a partnership does not need to file a report of its contributions with OCPF.

If a contribution is made by a professional corporation (i.e., fact situations 4, 5 and 6), the corporation must report the contribution to OCPF using Form CPF 22 (a copy is enclosed for information).

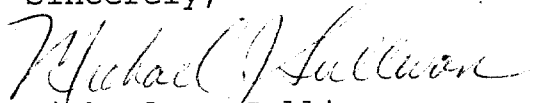
(e) Are the answers to the preceding questions the same if the described partnership or corporation was not organized to practice law? Are the answers the same in the case of a partnership which has no individual-PCs as partners?

Yes. Regarding the first part of your question, M.G.L. c. 55, s. 22 specifies that the treasurer of "any corporation" making a contribution to a ballot question committee must report the contribution to this office. Therefore, Form CPF 22 must be filed by PCs, non-profit corporations, or other corporations, even if not organized to practice law. As previously noted, a partnership which has no corporations as partners, is not required to file a report with this office.

This opinion has been rendered solely on the basis of representations made in your letter and solely in the context of M.G.L. c.55.

Please do not hesitate to contact this office should you have additional questions about this or any other campaign finance matter.

Sincerely,

  
Michael J. Sullivan  
Director

MJS/cp  
Enclosure